



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1007 Billings Public Schools

0965 Billings Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	63,141,567.99	63,132,142.99	0.00	9,425.00	0.00	0.00
21XX Support Services - Students	8,409,676.43	8,409,676.43	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	854,906.10	854,906.10	0.00	0.00	0.00	0.00
222X Educational Media Services	4,357,071.71	4,339,821.71	0.00	17,250.00	0.00	0.00
23XX Support Services - General Administration	1,199,250.17	1,199,250.17	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	6,094,259.65	6,094,259.65	0.00	0.00	0.00	0.00
25XX Support Services - Business	1,321,780.22	0.00	1,316,083.88	5,696.34	0.00	0.00
26XX Operation and Maintenance of Plant Services	7,313,060.82	7,280,821.53	0.00	32,239.29	0.00	0.00
27XX Student Transportation Services	3,626,508.76	3,626,508.76	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	587,585.28	587,585.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	267,201.78	0.00	0.00	267,201.78	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	111,167.71	0.00	0.00	0.00	111,167.71	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	586,976.02	516,976.02	0.00	70,000.00	0.00	0.00
Totals	97,871,012.64	96,041,948.64	1,316,083.88	401,812.41	111,167.71	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	97,871,012.64					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1007 Billings Public Schools

0966 Billings H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	28,347,484.61	28,250,768.71	0.00	96,715.90	0.00	0.00
21XX Support Services - Students	2,561,621.94	2,561,621.94	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	428,262.34	428,262.34	0.00	0.00	0.00	0.00
222X Educational Media Services	2,248,254.01	2,187,556.13	0.00	60,697.88	0.00	0.00
23XX Support Services - General Administration	690,079.06	690,079.06	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	4,009,292.37	4,009,292.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	679,073.47	2.46	676,265.35	2,805.66	0.00	0.00
26XX Operation and Maintenance of Plant Services	4,933,101.66	4,912,889.55	0.00	20,212.11	0.00	0.00
27XX Student Transportation Services	1,892,610.58	1,892,610.58	0.00	0.00	0.00	0.00
31XX Food Services	5,344,487.15	5,344,487.15	0.00	0.00	0.00	0.00
32XX Enterprise Services	15,903.62	15,903.62	0.00	0.00	0.00	0.00
33XX Community Services	585.00	585.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,699.00	7,699.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,796,411.40	1,796,411.40	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	561,628.52	0.00	0.00	561,628.52	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,257.95	0.00	0.00	0.00	13,257.95	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	15,968.35	15,968.35	0.00	0.00	0.00	0.00
Totals	53,545,721.03	52,114,137.66	676,265.35	742,060.07	13,257.95	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Adjusted Totals

53,545,721.03

--	--	--	--	--

Line A			2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
LE 0965 Billings Elem	Indirect/Direct	1,316,083.88 / 96,041,948.64	1.37%		
LE 0966 Billings H S	Indirect/Direct	676,265.35 / 52,114,137.66	1.30%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0965 Billings Elem	0.0141	0.0397	0.0418	0.0319	1.37%
	0966 Billings H S	0.0122	0.0397	0.0418	0.0319	1.30%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0965 Billings Elem	0.0000	0.0499	0.0518	0.0420	
	0966 Billings H S	0.0011	0.0499	0.0518	0.0420	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0965 Billings Elem	0.0141	0.0499	0.0518	0.0420	
	0966 Billings H S	0.0122	0.0499	0.0518	0.0420	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0965 Billings Elem	3.26%	
	0966 Billings H S	3.21%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
--	------	----------------------

1007 Billings Public Schools

Your Preliminary Rate by School System (SS) is:

3.24%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1008 Lockwood Elementary

0967 Lockwood Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,128,726.92	6,128,726.92	0.00	0.00	0.00	0.00
21XX Support Services - Students	865,137.82	865,137.82	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	51,217.22	51,217.22	0.00	0.00	0.00	0.00
222X Educational Media Services	515,646.83	515,646.83	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	270,307.22	270,307.22	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	541,338.12	541,338.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	154,862.56	0.00	154,862.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,209,678.73	1,197,678.73	0.00	12,000.00	0.00	0.00
27XX Student Transportation Services	597,148.03	597,148.03	0.00	0.00	0.00	0.00
31XX Food Services	614,881.20	614,881.20	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,863.94	3,863.94	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	34,972.77	34,972.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	49,160.00	0.00	0.00	49,160.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	39,638.80	0.00	0.00	39,638.80	0.00	0.00
Totals	11,076,580.16	10,820,918.80	154,862.56	100,798.80	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	11,076,580.16					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0967 Lockwood Elem	Indirect/Direct	154,862.56 / 10,820,918.80	1.43%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0967 Lockwood Elem	0.0212	0.0180	0.0183	0.0170	1.43%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0967 Lockwood Elem	0.0200	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0967 Lockwood Elem	0.0212	0.0180	0.0183	0.0170	

Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	0967 Lockwood Elem				1.69%	

Line F Average of LE's contained under one School System Code (SS)		2016	SS Reclaasified Rate
1008 Lockwood Elementary	Your Preliminary Rate by School System (SS) is:	1.69%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1009 Blue Creek Elementary

0968 Blue Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,006,385.11	1,006,385.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	750.00	750.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	32,421.64	32,421.64	0.00	0.00	0.00	0.00
222X Educational Media Services	34,981.69	34,981.69	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	129,242.74	129,242.74	0.00	0.00	0.00	0.00
25XX Support Services - Business	18,375.00	0.00	18,375.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	109,714.02	109,714.02	0.00	0.00	0.00	0.00
27XX Student Transportation Services	28,784.05	28,784.05	0.00	0.00	0.00	0.00
31XX Food Services	68,976.10	68,976.10	0.00	0.00	0.00	0.00
33XX Community Services	607.02	607.02	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,096.66	7,096.66	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,275.49	0.00	0.00	3,275.49	0.00	0.00
Totals	1,440,609.52	1,418,959.03	18,375.00	3,275.49	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,440,609.52					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0968 Blue Creek Elem	Indirect/Direct	18,375.00 / 1,418,959.03	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				1.29%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0968 Blue Creek Elem	0.0145	0.0166	0.0163	0.0165	1.29%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0968 Blue Creek Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0968 Blue Creek Elem	0.0145	0.0166	0.0163	0.0165	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0968 Blue Creek Elem				1.46%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1009 Blue Creek Elementary	Your Preliminary Rate by School System (SS) is:	1.46%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1010 Canyon Creek Elementary

0969 Canyon Creek Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,100,123.79	1,063,917.79	0.00	36,206.00	0.00	0.00
21XX Support Services - Students	55,527.30	55,527.30	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	4,075.76	4,075.76	0.00	0.00	0.00	0.00
222X Educational Media Services	60,235.22	60,235.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	127,264.12	127,264.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	163,615.14	0.00	163,615.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	234,403.60	234,403.60	0.00	0.00	0.00	0.00
27XX Student Transportation Services	121,306.92	121,306.92	0.00	0.00	0.00	0.00
31XX Food Services	112,740.25	112,740.25	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,217.93	2,217.93	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	10,195.77	10,195.77	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	52,841.17	0.00	0.00	52,841.17	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,295.20	0.00	0.00	0.00	7,295.20	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,903.18	0.00	0.00	6,903.18	0.00	0.00
Totals	2,058,745.35	1,791,884.66	163,615.14	95,950.35	7,295.20	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,058,745.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A									
	LE 0969 Canyon Creek Elem	Indirect/Direct	163,615.14 / 1,791,884.66	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>			
				9.13%					

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0969 Canyon Creek Elem	0.0795	0.0795	0.0768	0.0776	9.13%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0969 Canyon Creek Elem	0.0875	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0969 Canyon Creek Elem	0.0875	0.0795	0.0768	0.0776	

Line E Five Year Average with 5% Discount	<u>LE</u>						
	0969 Canyon Creek Elem					<u>2016</u>	<u>LE Reclaasified Rate</u>
						7.84%	

Line F Average of LE's contained under one School System Code (SS)						
1010 Canyon Creek Elementary						

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

7.84%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1011 Laurel Public Schools

0970 Laurel Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	7,526,741.32	7,526,741.32	0.00	0.00	0.00	0.00
21XX Support Services - Students	393,642.87	393,642.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	729.80	729.80	0.00	0.00	0.00	0.00
222X Educational Media Services	234,225.88	234,225.88	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	284,353.66	284,353.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	580,225.20	580,225.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	204,243.94	0.00	204,243.94	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,422,780.44	1,414,833.44	0.00	7,947.00	0.00	0.00
27XX Student Transportation Services	462,271.65	397,771.65	0.00	64,500.00	0.00	0.00
31XX Food Services	739,939.81	739,939.81	0.00	0.00	0.00	0.00
33XX Community Services	163,342.66	163,342.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,094.51	11,094.51	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	77,877.45	77,877.45	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	5,822.39	0.00	0.00	5,822.39	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	80,371.78	0.00	0.00	0.00	80,371.78	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	84,081.25	0.00	0.00	84,081.25	0.00	0.00
9999 Undistributed	336.60	336.60	0.00	0.00	0.00	0.00
Totals	12,272,081.21	11,825,114.85	204,243.94	162,350.64	80,371.78	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Adjusted Totals

12,272,081.21

56 Yellowstone 1011 Laurel Public Schools

0971 Laurel H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,341,276.82	3,341,276.82	0.00	0.00	0.00	0.00
21XX Support Services - Students	284,463.07	284,463.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	12,291.88	12,291.88	0.00	0.00	0.00	0.00
222X Educational Media Services	136,726.76	136,726.76	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	178,842.04	178,842.04	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	328,928.61	328,928.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	181,590.26	12,927.02	168,663.24	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	739,232.62	739,232.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	361,269.38	296,769.38	0.00	64,500.00	0.00	0.00
31XX Food Services	69,832.00	69,832.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	62,171.91	62,171.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	321,900.72	321,900.72	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,242.40	0.00	0.00	3,242.40	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	7,836.85	0.00	0.00	0.00	7,836.85	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,405.48	0.00	0.00	10,405.48	0.00	0.00
9999 Undistributed	336.60	336.60	0.00	0.00	0.00	0.00
Totals	6,040,347.40	5,785,699.43	168,663.24	78,147.88	7,836.85	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Adjusted Totals

6,040,347.40

--	--	--	--	--	--

Line A

LE 0970 Laurel Elem

Indirect/Direct

204,243.94 / 11,825,114.85

**2016
Calculated Rate**

1.73%

**2016
Reclassified Rate***

**Requested
Reclassified Rate****

LE 0971 Laurel H S

Indirect/Direct

168,663.24 / 5,785,699.43

2.92%

Line B Preliminary Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0970 Laurel Elem	0.0106	0.0167	0.0162	0.0159	1.73%
0971 Laurel H S	0.0203	0.0167	0.0162	0.0159	2.92%

Line C Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0970 Laurel Elem	0.0106	0.0167	0.0162	0.0182	
0971 Laurel H S	0.0203	0.0167	0.0162	0.0182	

Line D Higher of Preliminary or Approved Indirect Cost Rates

LE	2012	2013	2014	2015	2016
0970 Laurel Elem	0.0106	0.0167	0.0162	0.0182	
0971 Laurel H S	0.0203	0.0167	0.0162	0.0182	

Line E Five Year Average with 5% Discount

LE	2016	LE Reclaasified Rate
0970 Laurel Elem	1.50%	
0971 Laurel H S	1.91%	

Line F Average of LE's contained under one School System Code (SS)

2016 SS Reclaasified Rate

1011 Laurel Public Schools

Your Preliminary Rate by School System (SS) is:

1.71%

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1012 Elder Grove Elementary

0972 Elder Grove Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,945,523.30	1,930,423.32	0.00	15,099.98	0.00	0.00
221X Improvement of Instruction Services	184,501.89	184,501.89	0.00	0.00	0.00	0.00
222X Educational Media Services	90,270.50	90,270.50	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	145,205.67	145,205.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	118,793.25	118,793.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	19,021.29	0.00	19,021.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	245,922.00	245,922.00	0.00	0.00	0.00	0.00
27XX Student Transportation Services	191,580.36	191,580.36	0.00	0.00	0.00	0.00
31XX Food Services	149,208.96	149,208.96	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	574.47	574.47	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,567.48	7,567.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	13,118.06	0.00	0.00	13,118.06	0.00	0.00
Totals	3,111,287.23	3,064,047.90	19,021.29	28,218.04	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,111,287.23					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0972 Elder Grove Elem	Indirect/Direct	19,021.29 / 3,064,047.90		0.62%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0972 Elder Grove Elem	0.0073	0.0071	0.0067	0.0066	0.62%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0972 Elder Grove Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0972 Elder Grove Elem	0.0073	0.0071	0.0067	0.0066	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0972 Elder Grove Elem				0.64%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1012 Elder Grove Elementary	Your Preliminary Rate by School System (SS) is:	0.64%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1014 Custer K-12 Schools

0975 Custer K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	656,998.62	656,998.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,588.75	24,588.75	0.00	0.00	0.00	0.00
222X Educational Media Services	9,130.58	9,130.58	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,028.27	97,028.27	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	37,683.12	37,683.12	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,238.78	11,787.49	40,451.29	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	184,695.25	184,695.25	0.00	0.00	0.00	0.00
27XX Student Transportation Services	166,143.04	82,643.04	0.00	83,500.00	0.00	0.00
31XX Food Services	65,771.40	65,771.40	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,034.34	23,034.34	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	20,971.09	20,971.09	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of Investments	13,376.78	0.00	0.00	0.00	13,376.78	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,623.39	0.00	0.00	2,623.39	0.00	0.00
9999 Undistributed	4,411.68	4,411.68	0.00	0.00	0.00	0.00
Totals	1,358,695.09	1,218,743.63	40,451.29	86,123.39	13,376.78	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,358,695.09					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A					<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0975 Custer K-12 Schools	Indirect/Direct	40,451.29 / 1,218,743.63		3.32%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0975 Custer K-12 Schools	0.0296	0.0275	0.0284	0.0274	3.32%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0975 Custer K-12 Schools	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0975 Custer K-12 Schools	0.0296	0.0275	0.0284	0.0274	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0975 Custer K-12 Schools				2.78%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1014 Custer K-12 Schools		2.78%	

Your Preliminary Rate by School System (SS) is:
This same rate is applied to both EL and HS in the same SS

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1015 Morin Elementary

0976 Morin Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	323,893.08	323,893.08	0.00	0.00	0.00	0.00
21XX Support Services - Students	7,452.00	7,452.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,630.47	3,630.47	0.00	0.00	0.00	0.00
222X Educational Media Services	396.00	396.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	16,149.87	16,149.87	0.00	0.00	0.00	0.00
25XX Support Services - Business	35,842.58	0.00	35,842.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	49,836.97	49,836.97	0.00	0.00	0.00	0.00
27XX Student Transportation Services	47,563.61	47,563.61	0.00	0.00	0.00	0.00
31XX Food Services	56,068.46	56,068.46	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,108.45	0.00	0.00	1,108.45	0.00	0.00
Totals	541,941.49	504,990.46	35,842.58	1,108.45	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	541,941.49					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0976 Morin Elem	Indirect/Direct	35,842.58 / 504,990.46	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				7.10%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0976 Morin Elem	0.0625	0.0575	0.0573	0.0567	7.10%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0976 Morin Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0976 Morin Elem	0.0625	0.0575	0.0573	0.0567	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0976 Morin Elem				5.80%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1015 Morin Elementary	Your Preliminary Rate by School System (SS) is:	5.80%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0978 Broadview Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	753,059.50	753,059.50	0.00	0.00	0.00	0.00
21XX Support Services - Students	23,370.21	23,370.21	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	19,375.30	19,375.30	0.00	0.00	0.00	0.00
222X Educational Media Services	17,100.46	17,100.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	84,102.06	84,102.06	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,639.19	4,528.13	32,111.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	114,894.51	109,473.01	0.00	5,421.50	0.00	0.00
27XX Student Transportation Services	97,074.65	95,074.65	0.00	2,000.00	0.00	0.00
31XX Food Services	125,426.36	125,426.36	0.00	0.00	0.00	0.00
33XX Community Services	1,247.38	1,247.38	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	85.00	85.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	13,658.25	13,658.25	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,621.20	0.00	0.00	1,621.20	0.00	0.00
Totals	1,287,654.07	1,246,500.31	32,111.06	9,042.70	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,287,654.07					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1017 Broadview Public Schools

0979 Broadview H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	463,796.39	460,659.39	0.00	3,137.00	0.00	0.00
21XX Support Services - Students	49,123.71	49,123.71	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	612.50	612.50	0.00	0.00	0.00	0.00
222X Educational Media Services	16,997.14	16,997.14	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	86,357.84	86,357.84	0.00	0.00	0.00	0.00
25XX Support Services - Business	36,639.20	4,528.10	32,111.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	113,887.30	108,465.80	0.00	5,421.50	0.00	0.00
27XX Student Transportation Services	67,721.55	65,721.55	0.00	2,000.00	0.00	0.00
31XX Food Services	21,614.93	21,614.93	0.00	0.00	0.00	0.00
33XX Community Services	1,247.36	1,247.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,893.83	11,893.83	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,081.51	33,081.51	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	876.77	0.00	0.00	876.77	0.00	0.00
Totals	903,850.03	860,303.66	32,111.10	11,435.27	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	903,850.03					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0978 Broadview Elem	Indirect/Direct	32,111.06 / 1,246,500.31	2.58%				
	LE 0979 Broadview H S	Indirect/Direct	32,111.10 / 860,303.66	3.73%				
Line B Preliminary Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0978 Broadview Elem			0.0278	0.0318	0.0323	0.0312	2.58%
	0979 Broadview H S			0.0422	0.0318	0.0323	0.0312	3.73%
Line C Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0978 Broadview Elem			0.0000	0.0000	0.0000	0.0000	
	0979 Broadview H S			0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE			2012	2013	2014	2015	2016
	0978 Broadview Elem			0.0278	0.0318	0.0323	0.0312	
	0979 Broadview H S			0.0422	0.0318	0.0323	0.0312	
Line E Five Year Average with 5% Discount	LE						2016	LE Reclaasified Rate
	0978 Broadview Elem						2.83%	
	0979 Broadview H S						3.32%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	1017 Broadview Public Schools		Your Preliminary Rate by School System (SS) is:				3.08%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1019 Elysian Elementary

0981 Elysian Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,028,769.87	1,028,769.87	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	40,665.80	40,665.80	0.00	0.00	0.00	0.00
222X Educational Media Services	30,248.06	30,248.06	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	169,432.97	169,432.97	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	49,385.24	49,385.24	0.00	0.00	0.00	0.00
25XX Support Services - Business	61,289.63	6,421.84	54,867.79	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	186,488.01	155,709.01	0.00	30,779.00	0.00	0.00
27XX Student Transportation Services	40,935.34	40,935.34	0.00	0.00	0.00	0.00
31XX Food Services	164,741.72	164,741.72	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	7,989.18	7,989.18	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	6,469.77	0.00	0.00	6,469.77	0.00	0.00
Totals	1,786,415.59	1,694,299.03	54,867.79	37,248.77	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,786,415.59					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A	LE 0981 Elysian Elem	Indirect/Direct	54,867.79 / 1,694,299.03	<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
				3.24%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0981 Elysian Elem	0.0346	0.0328	0.0343	0.0310	3.24%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0981 Elysian Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0981 Elysian Elem	0.0346	0.0328	0.0343	0.0310	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0981 Elysian Elem				3.14%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1019 Elysian Elementary	Your Preliminary Rate by School System (SS) is:	3.14%	
This same rate is applied to both EL and HS in the same SS			

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1020 Huntley Project K-12 Schls

0983 Huntley Project K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	4,464,875.16	4,464,875.16	0.00	0.00	0.00	0.00
21XX Support Services - Students	197,527.00	197,527.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	39,833.00	39,833.00	0.00	0.00	0.00	0.00
222X Educational Media Services	149,911.00	149,911.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	128,600.00	128,600.00	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	438,934.00	438,934.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	242,514.00	20,446.00	222,068.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	990,303.58	990,303.58	0.00	0.00	0.00	0.00
27XX Student Transportation Services	669,060.64	520,995.64	0.00	148,065.00	0.00	0.00
31XX Food Services	508,470.00	508,470.00	0.00	0.00	0.00	0.00
33XX Community Services	124,608.00	124,608.00	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	70,623.00	70,623.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	165,470.00	165,470.00	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	83,027.00	0.00	0.00	83,027.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	25,722.00	0.00	0.00	25,722.00	0.00	0.00
Totals	8,299,478.38	7,820,596.38	222,068.00	256,814.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	8,299,478.38					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**		
	LE 0983 Huntley Project K-12 Schools	Indirect/Direct	222,068.00 / 7,820,596.38	2.84%				
Line B Preliminary Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0983 Huntley Project K-12 Schools		0.0215	0.0211	0.0206	0.0200	2.84%
Line C Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0983 Huntley Project K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2012	2013	2014	2015	2016
		0983 Huntley Project K-12 Schools		0.0215	0.0211	0.0206	0.0200	
Line E Five Year Average with 5% Discount		LE					2016	LE Reclaasified Rate
		0983 Huntley Project K-12 Schools					2.12%	
Line F Average of LE's contained under one School System Code (SS)							2016	SS Reclaasified Rate
	1020 Huntley Project K-12 Schls		Your Preliminary Rate by School System (SS) is:				2.12%	
			This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0985 Shepherd Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	3,268,744.51	3,268,744.51	0.00	0.00	0.00	0.00
21XX Support Services - Students	102,935.20	102,935.20	0.00	0.00	0.00	0.00
222X Educational Media Services	81,500.13	81,500.13	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	63,879.26	63,879.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	169,616.88	169,616.88	0.00	0.00	0.00	0.00
25XX Support Services - Business	54,799.47	0.00	54,799.47	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	278,135.30	278,135.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	407,222.60	253,099.60	0.00	154,123.00	0.00	0.00
31XX Food Services	278,688.80	278,688.80	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	7,687.55	7,687.55	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	49,289.28	49,289.28	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	73,346.26	0.00	0.00	73,346.26	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,965.11	0.00	0.00	17,965.11	0.00	0.00
Totals	4,853,810.35	4,553,576.51	54,799.47	245,434.37	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	4,853,810.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1022 Shepherd Public Schools

0986 Shepherd H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,573,418.87	1,573,418.87	0.00	0.00	0.00	0.00
21XX Support Services - Students	74,020.19	74,020.19	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,474.23	1,474.23	0.00	0.00	0.00	0.00
222X Educational Media Services	37,549.15	37,549.15	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	38,668.90	38,668.90	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	119,654.03	119,654.03	0.00	0.00	0.00	0.00
25XX Support Services - Business	39,839.19	0.00	39,839.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	354,870.15	334,870.15	0.00	20,000.00	0.00	0.00
27XX Student Transportation Services	386,123.82	232,000.82	0.00	154,123.00	0.00	0.00
31XX Food Services	4,459.46	4,459.46	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	54,395.43	54,395.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	135,536.10	135,536.10	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	34,729.51	0.00	0.00	34,729.51	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	173,364.79	0.00	0.00	173,364.79	0.00	0.00
Totals	3,028,103.82	2,606,047.33	39,839.19	382,217.30	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	3,028,103.82					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A				2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
	LE 0985 Shepherd Elem	Indirect/Direct	54,799.47 / 4,553,576.51	1.20%		
	LE 0986 Shepherd H S	Indirect/Direct	39,839.19 / 2,606,047.33	1.53%		

Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0985 Shepherd Elem	0.0095	0.0136	0.0129	0.0128	1.20%
	0986 Shepherd H S	0.0166	0.0136	0.0129	0.0128	1.53%

Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0985 Shepherd Elem	0.0000	0.0000	0.0000	0.0000	
	0986 Shepherd H S	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	0985 Shepherd Elem	0.0095	0.0136	0.0129	0.0128	
	0986 Shepherd H S	0.0166	0.0136	0.0129	0.0128	

Line E Five Year Average with 5% Discount	LE	2016	LE Reclaasified Rate
	0985 Shepherd Elem	1.16%	
	0986 Shepherd H S	1.35%	

Line F Average of LE's contained under one School System Code (SS)	2016	SS Reclaasified Rate
1022 Shepherd Public Schools	1.26%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1023 Pioneer Elementary

0987 Pioneer Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	443,806.58	443,806.58	0.00	0.00	0.00	0.00
21XX Support Services - Students	3,493.00	3,493.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,596.33	2,596.33	0.00	0.00	0.00	0.00
222X Educational Media Services	3,693.29	3,693.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	4,328.26	4,328.26	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,100.11	10,100.11	0.00	0.00	0.00	0.00
25XX Support Services - Business	52,955.84	0.00	52,955.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	45,910.59	45,910.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	67,441.37	67,441.37	0.00	0.00	0.00	0.00
31XX Food Services	2,621.37	2,621.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	501.56	501.56	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	1,372.84	1,372.84	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,271.48	0.00	0.00	2,271.48	0.00	0.00
Totals	641,092.62	585,865.30	52,955.84	2,271.48	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	641,092.62					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0987 Pioneer Elem	Indirect/Direct	52,955.84 / 585,865.30	9.04%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0987 Pioneer Elem	0.0796	0.0791	0.0757	0.0731	9.04%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0987 Pioneer Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0987 Pioneer Elem	0.0796	0.0791	0.0757	0.0731	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0987 Pioneer Elem				7.56%	

Line F Average of LE's contained under one School System Code (SS)	<u>2016</u>	<u>SS Reclaasified Rate</u>
1023 Pioneer Elementary		

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

7.56%

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1025 Independent Elementary

0989 Independent Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,412,134.45	1,385,170.45	0.00	26,964.00	0.00	0.00
21XX Support Services - Students	143,351.19	143,351.19	0.00	0.00	0.00	0.00
222X Educational Media Services	78,662.98	78,662.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	54,543.75	54,543.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	136,545.19	136,545.19	0.00	0.00	0.00	0.00
25XX Support Services - Business	60,538.95	0.00	60,538.95	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	128,883.64	128,883.64	0.00	0.00	0.00	0.00
27XX Student Transportation Services	51,158.25	51,158.25	0.00	0.00	0.00	0.00
31XX Food Services	107,415.70	107,415.70	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	6,591.13	6,591.13	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,880.16	0.00	0.00	4,880.16	0.00	0.00
Totals	2,184,705.39	2,092,322.28	60,538.95	31,844.16	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,184,705.39					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

Line A				<u>2016 Calculated Rate</u>	<u>2016 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	LE 0989 Independent Elem	Indirect/Direct	60,538.95 / 2,092,322.28	2.89%		

Line B Preliminary Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0989 Independent Elem	0.0313	0.0286	0.0280	0.0279	2.89%

Line C Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0989 Independent Elem	0.0000	0.0000	0.0000	0.0000	

Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
	0989 Independent Elem	0.0313	0.0286	0.0280	0.0279	

Line E Five Year Average with 5% Discount	<u>LE</u>				<u>2016</u>	<u>LE Reclaasified Rate</u>
	0989 Independent Elem				2.75%	

Line F Average of LE's contained under one School System Code (SS)		<u>2016</u>	<u>SS Reclaasified Rate</u>
1025 Independent Elementary	Your Preliminary Rate by School System (SS) is:	2.75%	
	This same rate is applied to both EL and HS in the same SS		

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

56 Yellowstone 1032 Yellowstone Academy Elem

1196 Yellowstone Academy Elem

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,162,389.61	2,162,389.61	0.00	0.00	0.00	0.00
21XX Support Services - Students	151,480.59	151,480.59	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	54,326.26	54,326.26	0.00	0.00	0.00	0.00
222X Educational Media Services	9,069.24	9,069.24	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	166,330.75	166,330.75	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	94,664.16	94,664.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	99,912.00	96,536.00	3,376.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	107,597.27	107,597.27	0.00	0.00	0.00	0.00
27XX Student Transportation Services	43,635.20	43,635.20	0.00	0.00	0.00	0.00
31XX Food Services	23,518.27	23,518.27	0.00	0.00	0.00	0.00
Totals	2,912,923.35	2,909,547.35	3,376.00	0.00	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,912,923.35					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2015-16 Using FY14 Expenditures

Line A	LE 1196 Yellowstone Academy Elem	Indirect/Direct	3,376.00 / 2,909,547.35	2016 Calculated Rate	2016 Reclassified Rate*	Requested Reclassified Rate**
				0.12%		
Line B Preliminary Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1196 Yellowstone Academy Elem	0.0000	0.0006	0.0008	0.0005	0.12%
Line C Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1196 Yellowstone Academy Elem	0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2012	2013	2014	2015	2016
	1196 Yellowstone Academy Elem	0.0000	0.0006	0.0008	0.0005	
Line E Five Year Average with 5% Discount	LE				2016	LE Reclaasified Rate
	1196 Yellowstone Academy Elem				0.06%	
Line F Average of LE's contained under one School System Code (SS)					2016	SS Reclaasified Rate
	1032 Yellowstone Academy Elem	Your Preliminary Rate by School System (SS) is:			0.06%	
	This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



Schedule A - Restricted Fixed Indirect Cost Rate For FY2015-16 Using FY14 Expenditures

* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

** "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) * .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.